

Exhibit 12-D

From: j*

To: [Corona, Lindsey - WHD](#); [Nolte, Elisabeth P. - SOL](#)

Subject: Fwd: Response to your demands

Date: Friday, February 25, 2022 6:59:13 PM

Attachments: [20.2020MARCHFORTH4070.pdf](#)
[16.2019November4070.pdf](#)
[17.019DEC4070.pdf](#)
[18.2020January4070.pdf](#)
[19.2020February4070.pdf](#)
[15.2019OCTOBER4070.pdf](#)
[14.2019September4070.pdf](#)
[13.2019August4070.pdf](#)
[12.2019_july4070.pdf](#)
[11.2019June4070.pdf](#)
[10.2019May4070.pdf](#)
[9.2019APRIL4070](#)
[7.2019February4070.pdf](#)
[8.2019MARCH4070.pdf](#)
[5.2018December4070.pdf](#)
[4.2018_nov4070.pdf](#)
[3.2018October2018.pdf](#)
[2.2018September4070.pdf](#)
[1.2018_aug_4070.pdf](#)
[2019 TAX 1040, 4137, and Schedules redacted 2.pdf](#)
[2018relevant-tax-forms-redacted.pdf](#)

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----- Forwarded message -----

From: j* <jannais75@gmail.com>
 Date: Sun, Mar 22, 2020 at 9:44 PM
 Subject: Re: Response to your demands
 To: Elaine Ramseyer <fattiemae786@gmail.com>
 Cc: Carolyn Deane <tifahdin@gmail.com>

Dear Elaine,

When I was filling out my paperwork, at hire, Wil told me, "we don't claim tips here", I said, "well, I will be, I always have. YOU have to declare tips!!!!" I was VERY concerned when upon my working and clocking out of the POS system that the option to claim tips was locked, i.e. disabled, offering your employees no way to account, on site, upon making the tips. I researched about it and brought it to your attention, how it was your responsibility, as was paying your portion of the payroll taxes on the tips I earned as an employee of Dayemi Organization dba Longbranch Coffeehouse. You blew me off, told me that you were the "general manager, we don't do it". One of the several times that I brought to you a filled-out form 4070, you told me, "we don't do that here". I tried to give it to Manzi. Showed it to Wil. I have talked to Kim about it, she said that was "above what she did!" Another such time, I brought the form and began discussing the 4070 with you, you told me, "my accountants said we didn't have to." The last time I brought the form and request you to take it, I told you that it was your responsibility as an employer. YOU have been stealing from my earnings (as Unemployment, Social Security, Medicare, etc. **entitlements**) when you've refused to account for MY TIP EARNINGS and declare them on the FORMS YOU ARE SUPOSED TO FILE WITH THE CORRECT AMOUNTS, to the proper places for accounting of MY EARNINGS, and paying YOUR SHARE, not

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fraudulently file them with barely any money as earnings for your servers and baristas (shame on you) and then refusing to allow us to claim our tips. RIGHT NOW, my unemployment IS WRONG because of your OVERT, GROSSLY inaccurate quarterly earnings statement filings, and you KNOW IT. You know the truth. You never thought anybody would say anything, well guess what, I follow the laws. And I demand you do to, or, maybe get out of the business?

You can't act like YOU DON'T KNOW YOUR PEOPLE MAKE TIPS, as a matter of fact, you receive a TIP CREDIT on your minimum wage (3M tip credit) whereby you don't even have to pay us TIP EARNERS minimum wage. HOW in the world have you gotten away with this for so long!? HA! YOU are a liar, a fraud, Elaine. You never took the forms when I offered them and furthermore, you never really liked when I told you about laws and whatnot. It wasn't long after which you had Wil talk to me, and write the "verbal" for my "attitude, and telling you NO!" Remember? January 31st is when I got that... I told you NO about another law (labor laws/ forced tip-pooling policy), refusing to tip out dishwashers and kitchen staff, also about my being forced to wash dishes, your overused "team player", "kind" bs... listen. I have been trying the whole time I have worked there to be nice about my RIGHTS, the labor laws, Tax laws, etc etc. I watched your company fight an IDES claim by someone that I heard you fire, but lied and said that they quit. I have witnessed so much, really, you all should be ashamed. But you're not. Lost on your own sauce. Crying all about how this pandemic is affecting you... you've all been stealing so much money over the years, in all of your nefarious activities... get real. YOUR employees are the real victims in this shut down, for these entitlements, for future SS, Medicare, other Unemployment that may arise, anything else that's based on our earnings. Thieves.

Perhaps it's best if your accounting firm, perhaps your attorney firm, deals with me directly about this. I am going to need a few things from you/ Dayemi Organization dba Longbranch Cafe.

- 1) Get my earnings straight, because I HAVE MY EARNINGS STRAIGHT. My entitlements due to the Pandemic/ closure is based upon MY actual earnings, which I have filed correctly BUT YOU HAVE FRAUDULENTLY FILED on my behalf.
- 2) All earnings forms that have been filed on my behalf and proof that you paid the money for FICA, FUTA until now; AND then Provide me with the amended amounts so that I may view them for accuracy.
- 3) Also, make sure to amend the amounts you were supposed to accurately declare on my behalf but refuse me ability to declare tips, therefore falsely filed with: IDES, IRS, Illinois Department of Revenue, IRS, FICA (medicare, Social Security), and Federal Unemployment Tax Act (FUTA). Provide me with the falsely filed forms, and the amended/corrected ones.
- 3) I need you to also pay me the tips that you forced me to tip your employees, i.e. kitchen staff and dishwashers.

For the tax year 2018: \$488
 2019: \$1336
 2020: \$155

=====

Total tips you stole from me from 2018-2020 to pay your employees: \$1979, you forced me to put into an illegal tip pool that YOU forced us into having, whereby I was forced to pay your non-tipped employees, until February 7, when you were

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forced to stop by the US DOL.

4) You pay my back wages and damages, and any other monies I am owed, or may be awarded through US Federal Court, or any State or County court, arising from the labor laws you broke, as explained to you by the US DOL.

5) I want a print out/spreadsheet of all sales etc under number 61 at Longbranch. That was the number I was assigned, although all the numbers are used by all the servers/ baristas/ management any old time they want, so they aren't accurate to reflect my actual sales/tips/etc. Since tips were accumulated as cash into a tip-pool, the only accurate representation of my tips earned are on the IRS form 4070s that you will find attached.

5) That you quit playing around with my earnings, and either play by the laws we have here in the US or leave.

SO,>>> FINALLY<<< "YOUR TERMS" point by point:

1) here are the forms you (and your organization) have been offered before, but refused to take, to account for MY TIPS. You will find 20-IRS form 4070s for the 20 months, until our being closed down for COVID, that I made TIPS there at "your" cafe. They are PDFs: August 2018-March 2020. I used these forms every month to keep track of the (a) GROSS cash tips that I made from the ILLEGAL TIP POOL that "your" cafe forced us to put our money into. (b) the 10% of my cash-part of the tip pool, that I was forced, by Longbranch Cafe, to give to Kitchen staff and dishwashers (against US DOL laws, but you know this!!!), and (c) my NET tips earned. All of my earnings were cash, straight from a tip pool of cash from all other servers and barista (you know your whole "system"). Obviously, my NET tips are what I put on the FORM 4137 tip declaration, which were filed with each tax years (2018,2019) which I have already paid, on Schedule 2.

2) 2018 Tax Forms, 2019 Tax Forms attached which include for proof of **my payment of my portion** of Social Security Tax (6.2%), and Medicare Tax (1.45%); My 1040 redacted, Form 4137 (tip declaration), Schedule 2 (other tax paid, Medicare + Social Security taxes, aka FICA) for years 2018 & 2019

3) YOUR poor management based on an organizational tax-evasion scheme HAS TAKEN TOO MUCH TIME TO CORRECT YOUR ILLEGALITY. I demand you get this right, in the quickest of timeframes, so that I am appropriately compensated from UI, or any other monies that I am entitled to for myself and my child (shame on you!)

4) They are all here for your "inspection". Find your way out of this, you fraud, tax evader, thief

5) "This is the required protocol by law - the employer submits the payments. We are responsible for matching your portion, and therefore, must receive it from you based on your claimed tips. These means you will actually need to pay us the corrected amount of withholding, so that we can both accurately account and submit the respective amounts to the respective agencies." " LOL! NO kidding!? Do you think I am an idiot? I KNOW THE LAWS pretty well at this point. Yeah, I already paid mines. As far as for 2020, based on the \$1922 I have made, I will owe for social security and

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medicare, \$119 and \$28 respectively. I will NOT BE PAYING YOU anything! I will get straight on that myself, I have already received the paychecks for those times, that only have earnings based on \$5.55 an hour, as they always have.

6) Right now, you need to focus on fixing my earnings so that I can get the PROPER help that I EARNED based on wages and tips. And when you get that done, ASAP, send me the updated, as well as the old false forms, you filed for me.

On Fri, Mar 20, 2020 at 3:30 PM Elaine Ramseyer <fattiemae786@gmail.com> wrote:

March 21, 2020

Dear Jennifer,

We do understand your concern particularly given the current stressful conditions that we are all facing. We received all of your correspondence and have assured you that we would get back to you as soon as possible. Please find this letter as our response to your requests/demands.

We have gone ahead and consulted with two CPAs, our accounting team, our legal team and the IRS to make sure we are in compliance.

<https://www.irs.gov/businesses/small-businesses-self-employed/tip-recordkeeping-and-reporting>

It is clearly evident that the responsibility for reporting wages and tipped wages is on the employee. To our knowledge, we have never received a daily tip report from you, nor has one ever been offered by you, nor to our knowledge, have you ever been declined by us.

Nonetheless, we are prepared and will attempt to move forward on these terms:

- 1) We can amend your paystubs and filings. For this to occur, we need you to submit, in writing, your daily tip reports for all the periods that you are claiming.
- 2) We will need to see proof that you have indeed reported the tips and wages that you claim, as well as any payments made to FICA and FUTA on these additional wages.
- 3) Subsequent to providing the proof, we will happily amend your paystubs and filings. As well, we will submit the corrected payments for all withholdings to the appropriate agencies.
- 4) If your documents are not readily available, you will need to create those documents and upon inspection, we will proceed.
- 5) If in any case, you cannot provide the proof that you have made the payments to the appropriate agencies, we will need to collect from you your portion of the withholdings, and we will submit those along with our portion. This is the required protocol by law - the employer submits the payments. We are responsible for matching your portion, and therefore, must receive it from you based on your claimed tips. These means you will actually need to pay us the corrected amount of withholding, so that we can both accurately account and submit the respective amounts to the respective agencies.
- 6) If none of these terms can be met, then we are unable to go forward with any of your demands.

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Sincerely,

Elaine Ramseyer

General Manager